

---

## **Appendix I—Significant Audits from Prior Reports**

---

Under the Agency audit management decision process, the GSA Office of the Chief Financial Officer, Office of the Controller, is responsible for tracking the implementation of audit recommendations after a management decision has been reached. That office furnished the following status information.

Twenty-two audits highlighted in prior reports to the Congress have not yet been fully implemented; all are being implemented in accordance with currently established milestones.

### **Controls over Proceeds from Real Property Sales**

*Period First Reported: April 1, 2000 to September 30, 2000*

The review focused on management controls over proceeds from real property sales. The report contained three recommendations; they have not been implemented.

The recommendations include testing compliance with controls, providing user-friendly reports, and providing better guidelines to zonal offices. They are scheduled for completion between May 15, 2001 and September 15, 2002.

### **PBS Task and Delivery Order Contracts**

*Period First Reported: April 1, 2000 to September 30, 2000*

The review assessed PBS' use of multiple award task and delivery order contracts. The report contained two recommendations; one has been implemented.

The remaining recommendation involves phasing out the use of single award indefinite delivery indefinite quantity construction contracts. It is scheduled for completion by April 15, 2001.

### **National Real Estate Services Contracts**

*Period First Reported: April 1, 2000 to September 30, 2000*

The review evaluated national real estate services contracts for a wide variety of services. The report contained four recommendations; they have not been implemented.

The recommendations include developing a cost accounting system and controls, estimating revenues, developing performance measures, and providing training. They are scheduled for completion between October 15 and November 15, 2001.

### **Financial and Consulting Services**

*Period First Reported: April 1, 2000 to September 30, 2000*

The review focused on the award of several contracts used to provide financial and consulting services to two Federal agencies. The report contained three recommendations; two have been implemented.

The remaining recommendation involves ensuring that services are within the scope of authority and fulfill the mission of the Federal Buildings Fund. It is scheduled for completion by April 15, 2001.

### **Smart Card Initiatives**

*Period First Reported: April 1, 2000 to September 30, 2000*

The review examined GSA's efforts to assist Federal agencies in implementing the use of a "smart card." The report contained two recommendations; neither have been implemented.

The recommendations involve identifying the office responsible for internal smart card implementation and communicating responsibilities for smart card pilots and Governmentwide implementation. They are scheduled for completion by August 15, 2001.

### **Information Tracking Process**

*Period First Reported: April 1, 2000 to September 30, 2000*

The review assessed FTS' Integrated Task Order Management System. The report contained two recommendations; neither have been implemented.

The recommendations involve continuing current procurement methods and using FTS Chief Information Office resources, and developing and implementing a testing system. They are scheduled for completion by April 15, 2001.

---

## Appendix I—Significant Audits from Prior Reports

---

### **FTS Task and Delivery Order Contracts**

*Period First Reported: April 1, 2000 to September 30, 2000*

The review assessed FTS' use of multiple award task and delivery order contracts. The report contained five recommendations; they have not been implemented.

The recommendations involve enhancing procurement practices, promoting meaningful competition, strengthening controls, evaluating the fee collection process, and developing a transition plan. They are scheduled for completion by July 15, 2001.

### **Building Access Controls**

*Period First Reported: April 1, 2000 to September 30, 2000*

The review assessed the physical access controls in a regional office complex. The report contained one recommendation; it has not been implemented.

The recommendation involves reevaluating access controls at the complex. It is scheduled for completion by August 15, 2001.

### **Environmental Management System**

*Period First Reported: October 1, 1999 to March 31, 2000*

The review focused on the management of the environmental program to address conditions in GSA-controlled space. The report contained three recommendations; one has been implemented.

The remaining recommendations include establishing a framework to evaluate and coordinate regional activities, and expanding the focus of the program. They are scheduled for completion by October 15, 2001.

### **Contract Security Guard Program**

*Period First Reported: October 1, 1999 to March 31, 2000*

The review assessed the Contract Security Guard Program. The report contained eight recommendations; six have been implemented.

The remaining recommendations include developing a national training program, witnessing firearm qualification sessions, and tracking qualification status of contract guards. They are scheduled for completion by May 15, 2001.

### **Real Property Management Information System**

*Period First Reported: October 1, 1999 to March 31, 2000*

The review evaluated the System for Tracking and Administering Real Property (STAR). The report contained four recommendations; one has been implemented.

The remaining recommendations include identifying capabilities needed in STAR, developing a project plan, and establishing a project management team. They are scheduled for completion by November 15, 2001.

### **Finance Center Payments**

*Period First Reported: October 1, 1999 to March 31, 2000*

The review focused on management controls over payments for purchase card and fleet card transactions. The report contained eight recommendations; seven have been implemented.

The remaining recommendation involves ensuring personnel follow up on improper fleet card transactions. It is scheduled for completion by May 15, 2001.

### **Controls over RWA Expenditures**

*Period First Reported: April 1, 1999 to September 30, 1999*

The review assessed the controls over GSA's Reimbursable Work Authorization process. The report contained two recommendations; neither has been implemented.

The recommendations involve reviewing financial data; and adjusting controls, updating policies, and providing training. They are scheduled for completion by January 15, 2002.

### **Local Area Network Security Risks**

*Period First Reported: April 1, 1999 to September 30, 1999*

The review focused on the local area network (LAN) security. The report contained four recommendations; one has been implemented.

The remaining recommendations include developing LAN security plans, establishing processes for managing accounts and contingency plans, and identifying controls for remote access to LANs. They are scheduled for completion between May 15 and July 15, 2001.

---

## **Appendix I—Significant Audits from Prior Reports**

---

### **Access to Building Design Plans**

*Period First Reported: October 1, 1998 to March 31, 1999*

The review focused on the accessibility of building plans to the general public. The report contained two recommendations; one has been implemented.

The remaining recommendation involves sharing the results of the review with appropriate Agency officials. It is scheduled for completion by May 15, 2001.

### **Security Standards for New Buildings**

*Period First Reported: October 1, 1998 to March 31, 1999*

The review evaluated security standards for new and renovated Federal buildings. The report contained two recommendations; neither has been implemented.

The recommendations include developing a policy that defines roles and responsibilities of individuals involved in building standards, and creating security standards for newly acquired leased space. They are scheduled for completion between June 15, 2001 and January 15, 2002.

### **Security Enhancements in Federal Buildings**

*Period First Reported: April 1, 1998 to September 30, 1998*

The review evaluated GSA's program for upgrading security in Federal buildings. The report contained six recommendations; five have been implemented.

The remaining recommendation involves reporting cost data for future countermeasures. It is scheduled for completion by September 15, 2001.

### **Information Systems Security**

*Period First Reported: April 1, 1998 to September 30, 1998*

The review assessed the security measures of six major Internet and Intranet GSA applications. The report contained four recommendations; three have been implemented.

The remaining recommendation involves specifying roles and responsibilities to ensure security. It is scheduled for completion by July 15, 2001.

### **Megacenter Dispatch Services**

*Period First Reported: October 1, 1997 to March 31, 1998*

The review focused on GSA's plans to consolidate security control centers into four megacenters. The report contained four recommendations; they have not been implemented.

The recommendations include developing alternate access procedures, developing contingency plans to continue the dispatch function during natural disasters, upgrading alarm systems, and implementing a preventive alarm maintenance program. They are scheduled for completion by July 15, 2001.

### **Contract Workload Management**

*Period First Reported: October 1, 1997 to March 31, 1998*

The review identified opportunities for improving workload management. The report contained one recommendation; it has not yet been implemented.

The recommendation involves the need to automate key activities of the contracting process. It is scheduled for completion by June 15, 2002.

### **Federal Protective Service Investigation Office**

*Period First Reported: April 1, 1997 to September 30, 1997*

The evaluation focused on a review of the Federal Protective Service's criminal investigation activities. The report contained five recommendations; four have been implemented.

The remaining recommendation involves establishing measurable criminal investigations program performance standards. It is scheduled for completion by April 15, 2001.

### **Debarment Program**

*Period First Reported: October 1, 1996 to March 31, 1997*

The review identified opportunities for improving the Debarment Program. The report contained two recommendations; one has been implemented.

The remaining recommendation involves modifying the new contractor information system. It is scheduled for completion by May 15, 2001.

## **Appendix II—Audit Report Register**

| <b>Date of Report</b>   | <b>Audit Number</b> | <b>Title</b>   | <b>Financial Recommendations</b>     |                                       |
|---|---------------------|--|--------------------------------------|---------------------------------------|
|   |                     |  | <b>Funds to Be Put To Better Use</b> | <b>Questioned (Unsupported) Costs</b> |
| <i>(Note: Because some audits pertain to contract award or actions that have not yet been completed, the financial recommendations to these reports are not listed in this Appendix.)</i> |                     |  |                                      |                                       |
| <b>PBS Management Consulting Reviews</b>  |                     |  |                                      |                                       |
| 11/15/00  | A001064             | Management Assistance Review of the Public Buildings Service's Use of Contracts to Supplement Personnel in the National Capital Region   |                                      |                                       |
| 11/17/00  | A001114             | Management Consulting Review: Assessment of Contractor Performance, Boston Courthouse Management Associates, Contract Number GS-01P-96-BWC-0062                                |                                      |                                       |
| 11/27/00  | A001035             | Management Consulting Review: Howard University Contract Billings, Contract Number GS-02P-93-CUC-0071  |                                      |                                       |
| <b>PBS Internal Audits</b>  |                     |  |                                      |                                       |
| 11/14/00  | A995302             | Audit of Security Clearance Procedures for Child Care Center Employees   |                                      |                                       |
| 12/13/00  | A001053             | Review of Elevator Maintenance Contract, Federal Building, U.S. Courthouse, Indianapolis, Indiana, Southern Illinois/Indiana Property Management Center, Springfield, Illinois |                                      |                                       |
| 12/18/00  | A000882             | Survey of Contract Food Service Providers in Region 2, Public Buildings Service Property Management Division   |                                      |                                       |
| 12/20/00  | A001071             | Review of Procurements Made by the Federal Records Center Property Management Center   |                                      |                                       |
| 01/09/01  | A001112             | Alert Report on Safety and Fire Prevention Deficiencies, U.S. Patent and Trademark Offices   |                                      |                                       |

## *Appendix II–Audit Report Register*

| Date of Report                    | Audit Number | Title   | Financial Recommendations     |                                |
|-----------------------------------|--------------|---|-------------------------------|--------------------------------|
|                                   |              |   | Funds to Be Put To Better Use | Questioned (Unsupported) Costs |
| 01/11/01                          | A000935      | Audit of GSA's Competitive Electric Procurements and Controls Over Utility Bill Accuracy in Regions 1, 2, and 3                         |                               |                                |
| 02/16/01                          | A000890      | Audit of PBS' Initiatives to Minimize Cost Growth on Prospectus Level Repair and Alteration Projects                                    |                               |                                |
| 03/09/01                          | A010112      | Review of Service Contracts Awarded by the Federal Protective Service's Central Office  |                               |                                |
| 03/15/01                          | A000929      | Audit of PBS Utility Procurements, Pacific Rim Region   |                               | \$6,000                        |
| 03/16/01                          | A001088      | Advisory Review of GSA's Lease Acquisition Process  |                               |                                |
| 03/21/01                          | A001063      | Review of Internal Controls Over Smart Cards - NCR  |                               |                                |
| 03/23/01                          | A000992      | Audit of The Federal Protective Service's Intelligence Sharing Program  |                               |                                |
| 03/27/01                          | A000968      | Review of Operating Equipment Inventories: Public Buildings Service, New England Region   |                               |                                |
| 03/28/01                          | A001010      | Review of the Public Buildings Service Spatial Data Integrity Project in the Greater Southwest Region                                   |                               |                                |
| 03/30/01                          | A000983      | Audit of PBS' Linking Budget to Performance Program   |                               |                                |
| <b><i>PBS Contract Audits</i></b> |              |   |                               |                                |
| 10/06/00                          | A001118      | Preaward Audit of Architect and Engineering Services Contract: Brenner Design, Inc., Solicitation Number GS-05P-00-GBD-0038             |                               |                                |
| 10/12/00                          | A010006      | Preaward Audit of Architect and Engineering Services Contract: Lynch, Harrison & Brumleve, Inc., Solicitation Number GS-05P-00-GBD-0038 |                               |                                |

## *Appendix II—Audit Report Register*

| Date of Report | Audit Number | Title   | Financial Recommendations     |                                |
|----------------|--------------|---|-------------------------------|--------------------------------|
|                |              |   | Funds to Be Put To Better Use | Questioned (Unsupported) Costs |
| 10/13/00       | A001086      | Audit of Claim for Increased Costs: Turner Construction Company, Contract Number GS05P94GBC0037   |                               |                                |
| 10/13/00       | A001089      | Audit of Billings under Contract Number GS06P99GZC0305: Johnson Controls, Inc., Subcontractor to Corrigan Company Mechanical Contractors          |                               | \$188,832                      |
| 10/17/00       | A001024      | Preaward Audit of a Claim: Canron Fabrication Corp., Second-Tier Subcontractor to Turner Construction Company, Contract Number GS-02P-95-DTC-0014 |                               |                                |
| 10/17/00       | A001110      | Audit of Billings under Contract Number GS06P97GYD0025: Commercial Woodworking Co., Subcontractor to Novack/Hof Joint Venture                     |                               | \$7,304                        |
| 10/17/00       | A001127      | Preaward Audit of Architect-Engineering Design Services Contract: Fletcher-Thompson, Inc., Solicitation Number GS-01P-BZC-0003                    |                               |                                |
| 10/18/00       | A001090      | Audit of Billings under Contract Number GS06P99GZC0305: Lyon Sheet Metal Works, Subcontractor to Corrigan Company Mechanical Contractors          |                               | \$157,834                      |
| 10/25/00       | A001108      | Audit of Billings under Contract Number GS06P97GYD0025: Aschinger Electric Company, Subcontractor to Novack/Hof Joint Venture                     |                               | \$41,799                       |
| 10/25/00       | A010010      | Preaward Audit of Indefinite Quantity Contract: National Institute of Building Sciences, Contract Number GS11P00-MKD0013                          |                               |                                |

## *Appendix II—Audit Report Register*

| Date of Report | Audit Number | Title  | Financial Recommendations     |                                |
|----------------|--------------|--|-------------------------------|--------------------------------|
|                |              |  | Funds to Be Put To Better Use | Questioned (Unsupported) Costs |
| 10/25/00       | A001098      | Preaward Audit of a Claim for Increased Costs: Well-Bilt Aluminum Products, Subcontractor to Ray Wilson Company, Ronald Reagan Federal Building & U.S. Courthouse, Santa Ana, California, Contract Number GS-09P-95-KTC-0012                 |                               |                                |
| 10/27/00       | A001124      | Preaward Audit of Architect and Engineering Services Contract: W. L. Cassell & Associates, Inc., Consultant to Wiedeman Architects, Inc., Contract Number GS06P00GZC0007   |                               |                                |
| 10/30/00       | A001082      | Preaward Audit of a Claim for Increased Costs: Invensys Building Systems, Inc., Second Tier Subcontractor to Ray Wilson Company, Ronald Reagan Federal Building & U.S. Courthouse, Santa Ana, California, Contract Number GS-09P-95-KTC-0012 |                               |                                |
| 10/30/00       | A001121      | Preaward Audit of Architect and Engineering Services Contract: Wiedeman Architects, Inc., Contract Number GS06P00GZC0007   |                               |                                |
| 10/30/00       | A001099      | Postaward Audit of Liability Insurance Costs-FY 99, Six World Trade Center, New York, NY, Lease Number GS-02B-15370  |                               |                                |
| 10/30/00       | A000942      | Preaward Audit of a Claim: Centrifugal/Mechanical Associates, Inc., Subcontractor to Turner Construction Company, Contract Number GS-02P-95-DTC-0014   |                               |                                |
| 11/02/00       | A001117      | Preaward Audit of Architect and Engineering Services Contract: Biagi, Chance, Cummins, London, Titzer, Inc., Solicitation Number GS05P00GBD0038  |                               |                                |
| 11/02/00       | A001116      | Preaward Audit of Architect and Engineering Services Contract: Kingston Environmental Services, Inc., Consultant to Wiedeman Architects, Inc., Contract Number GS06P00GZC0007  |                               |                                |

## *Appendix II—Audit Report Register*

| Date of Report | Audit Number | Title  | Financial Recommendations     |                                |
|----------------|--------------|--|-------------------------------|--------------------------------|
|                |              |  | Funds to Be Put To Better Use | Questioned (Unsupported) Costs |
| 11/08/00       | A001085      | Preaward Audit of a Claim for Increased Costs: D. Burke Mechanical Corp., Second Tier Subcontractor to Ray Wilson Company, Ronald Reagan Federal Building & U.S. Courthouse, Santa Ana, California, Contract Number GS-09P-95-KTC-0012 |                               |                                |
| 11/09/00       | A001078      | Preaward Audit of a Claim (Unresolved Change Orders): Warren Electrical Construction Corporation, Subcontractor to Archer-Western Contractors, Ltd., Contract Number GS-03P-96-DXC-0017  |                               |                                |
| 11/13/00       | A001120      | Preaward Audit of Architect and Engineering Services Contract: Gastinger Walker Harden Architects, Contract Number GS06P00GZC0007  |                               |                                |
| 11/16/00       | A010041      | Preaward Audit of Cost Accounting Standards Disclosure Statement for: Whiting-Turner Contracting Company, Solicitation Number GS-04P-97-EXC-0005   |                               |                                |
| 11/16/00       | A001126      | Preaward Audit of Architect and Engineering Services Contract: Various Consultants to Wiedeman Architects, Inc., Contract Number GS06P00GZC0007  |                               |                                |
| 11/24/00       | A010046      | Preaward Audit of Architect and Engineering Services Contract: Einhorn Yaffee Prescott Architecture & Engineering, P.C., Solicitation Number GS-11P00YQC0082   |                               |                                |
| 11/30/00       | A001067      | Postaward Audit of Blanket Purchase Agreement Number GS-03K-99-DSA-0002: ACS Government Solutions Group, Inc.  |                               | \$46,377                       |
| 11/30/00       | A001100      | Audit of Small Business Subcontracting Plan: Laquila Construction, Inc., Contract Number GS-02P-99-DTC-0006  |                               |                                |

## *Appendix II—Audit Report Register*

| Date of Report | Audit Number | Title  | Financial Recommendations     |                                |
|----------------|--------------|--|-------------------------------|--------------------------------|
|                |              |  | Funds to Be Put To Better Use | Questioned (Unsupported) Costs |
| 12/07/00       | A001025      | Preaward Audit of a Claim for Increased Costs: Artek Contracting, Inc., Subcontractor to Ray Wilson Company, Ronald Reagan Federal Building & U.S. Courthouse, Santa Ana, California, Contract Number GS-09P-95-KTC-0012 |                               |                                |
| 12/13/00       | A010047      | Preaward Audit of Claim: Culpepper Construction Company, Inc., Contract Number GS-04P-96-EXC-0033  |                               |                                |
| 12/18/00       | A010105      | Preaward Audit of Architect-Engineering Construction Inspection Services Contract: KRI Management Inc., Solicitation Number GS-01P-00-BZD-0007   |                               |                                |
| 12/22/00       | A995217      | Audit of Small Business Subcontracting Plan: Turner Construction Company, Contract Number GS-02P-95-DTC-0014   |                               |                                |
| 12/28/00       | A001027      | Audit of Recoverable Costs - FY 1998: Six World Trade Center, New York, NY, Lease Number GS-02B-15370  |                               | \$419,690                      |
| 12/28/00       | A010087      | Preaward Audit of Architect and Engineering Proposal: Morphosis, Solicitation Number GS-11P-00-YQC-0082  |                               |                                |
| 01/10/01       | A010106      | Preaward Audit of Architect-Engineering Construction Inspection Services Contract: Earth Tech, Inc., Solicitation Number GS-01P-00-BZD-0007  |                               |                                |
| 01/10/01       | A001092      | Audit of Billings under Contract Number GS06P99GZC0304: Wayne Automatic Sprinkler Corporation, Subcontractor to Fire Assurance, Inc.   |                               | \$67,593                       |
| 01/18/01       | A010051      | Audit of Billings under Contract Number GS06P97GYD0025: Murphy Company Mechanical Contractors and Engineers, Inc., Subcontractor to Novack/Hof Joint Venture   |                               | \$69,744                       |

## *Appendix II—Audit Report Register*

| Date of Report | Audit Number | Title   | Financial Recommendations     |                                |
|----------------|--------------|---|-------------------------------|--------------------------------|
|                |              |   | Funds to Be Put To Better Use | Questioned (Unsupported) Costs |
| 01/18/01       | A010075      | Preaward Audit of Architect and Engineering Services Contract: Elliott LeBoeuf & Associates, Solicitation Number GS11P00YQC0082   |                               |                                |
| 01/25/01       | A001081      | Preaward Audit of a Claim for Increased Costs: Coken Company, Inc., Subcontractor to Dick Corporation, U.S. Courthouse & Federal Building, Phoenix, Arizona, Contract Number GS-09P-96-KTC-0070 |                               |                                |
| 01/29/01       | A000909      | Preaward Audit of a Claim: Turner Construction Company, Contract Number GS-02P-95-DTC-0014  |                               |                                |
| 01/31/01       | A010063      | Preaward Audit of A/E Proposal: RM Kliment & Frances Halsband Architects, Contract Number GS-02P-96-DTC-0011  |                               |                                |
| 01/31/01       | A010121      | Audit of Small Business Subcontracting Plan: J. Kokolakis Contracting, Inc., Contract Number GS-02P-98-DTC-0056N  |                               |                                |
| 02/02/01       | A010117      | Preaward Audit of Architect-Engineering Services Contract: Rodriguez & Quiroga Architects, Chartered, Solicitation Number GS-04P-01-EXD-0009  |                               |                                |
| 02/06/01       | A010094      | Preaward Audit of a Claim: Smith & Oby Company, Contract Number GS-05P-99-GBC-0025  |                               |                                |
| 02/08/01       | A010089      | Audit of a Claim for Increased Costs: Palafox Street Associates, L.P., Federal Courthouse, Pensacola, FL, Lease Number GS-04B-35055   |                               |                                |
| 02/12/01       | A001047      | Preaward Audit of a Claim (Time Impact Costs): Warren Electrical Construction Corporation, Subcontractor to Archer-Western Contractors, Ltd., Contract Number GS-03P-96-DXC-0017                |                               |                                |

## *Appendix II—Audit Report Register*

| Date of Report | Audit Number | Title   | Financial Recommendations     |                                |
|----------------|--------------|---|-------------------------------|--------------------------------|
|                |              |   | Funds to Be Put To Better Use | Questioned (Unsupported) Costs |
| 02/14/01       | A70624       | Review of Pretrial Stipulation on Accounting for Subcontractor's Pass-Thru Costs: Mercury Masonry Corporation, Subcontractor to Terminal Construction Corporation, Contract Number GS-02P-23256 |                               |                                |
| 02/14/01       | A70654       | Review of a Claim: Mercury Masonry Corporation, Subcontractor to Terminal Construction Corporation, Contract Number GS-02P-23256  |                               |                                |
| 02/15/01       | A001072      | Audit of Claim for Increased Costs: Archer-Western Contractors, Ltd., Contract Number GS-03P-96-DXC-0017  |                               |                                |
| 02/15/01       | A010120      | Preaward Audit of Architect and Engineering Services Contract: Poepping, Stone, Bach & Associates, Inc., Solicitation Number GS05P00GAD0262   |                               |                                |
| 02/16/01       | A010030      | Audit of Billings under Contract Number GS06P97GYD0025: Novack/Hof Joint Venture  |                               | \$351,674                      |
| 02/26/01       | A010141      | Preaward Audit of Architect-Engineering Services Term Contract: BKM Architects, Inc., Solicitation Number GS-04P-00-LCD-0017  |                               |                                |
| 02/27/01       | A010137      | Preaward Audit of Architect and Engineering Services Contract: Downing Architects, P.C., Contract Number GS06P00GZC0009   |                               |                                |
| 02/28/01       | A010093      | Preaward Audit of a Change Order Proposal: J. Kokolakis Contracting, Inc., Contract Number GS-02P-98-DTC-0056N  |                               |                                |
| 03/01/01       | A010134      | Preaward Audit of Architect-Engineering Services Term Contract: ACAI Associates, Inc., Solicitation Number GS-04P-00-LCD-0017   |                               |                                |

## *Appendix II—Audit Report Register*

| Date of Report                    | Audit Number | Title  | Financial Recommendations     |                                |
|-----------------------------------|--------------|--|-------------------------------|--------------------------------|
|                                   |              |  | Funds to Be Put To Better Use | Questioned (Unsupported) Costs |
| 03/02/01                          | A010140      | Preaward Audit of Architect–Engineering Services Contract: Ranon & Partners, Inc., Contract Number GS-04P-00-LCD-0017                  |                               |                                |
| 03/05/01                          | A010139      | Preaward Audit of Architect and Engineering Services Contract: The Durrant Group, Inc., Contract Number GS06P00GZC0009                 |                               |                                |
| 03/07/01                          | A010100      | Audit of Claim for Unresolved Change Orders: Archer-Western Contractors, Ltd., Contract Number GS-03P-96-DXC-0017                      |                               |                                |
| 03/09/01                          | A010148      | Preaward Audit of Architect and Engineering Services Contract: Consultants to Downing Architects, P.C., Contract Number GS06P00GZC0009 |                               |                                |
| 03/20/01                          | A001119      | Audit of Forward Pricing Rates: J.A. Jones-GMO, LLC, Contract Number GS-02P-99-DTC-0006 & GS-02P-98-DTC-0088                           |                               |                                |
| 03/30/01                          | A010161      | Preaward Audit of Architect and Engineering Services Contract: Neumann/Smith & Associates, Contract Number GS05P99GBC0020              |                               |                                |
| <b><i>FSS Internal Audits</i></b> |              |  |                               |                                |
| 01/02/01                          | A001097      | Limited Audit of the Federal Supply Service’s Performance Measure: “Percent of Schedule Contracts Awarded to Small Business”           |                               |                                |
| 01/09/01                          | A000897      | Limited Audit of Federal Supply Service’s Contracting for Services under Multiple Award Schedule Contracts                             |                               |                                |
| 01/31/01                          | A001061      | Management Control Review of Contract Management Division, Federal Supply Service, Pacific Rim Region                                  |                               |                                |
| 02/06/01                          | A001062      | Review of Transportation Costs at the Stockton Depot, Federal Supply Service   |                               | \$64,000                       |

## *Appendix II–Audit Report Register*

| Date of Report                    | Audit Number | Title  | Financial Recommendations     |                                |
|-----------------------------------|--------------|--|-------------------------------|--------------------------------|
|                                   |              |  | Funds to Be Put To Better Use | Questioned (Unsupported) Costs |
| 03/28/01                          | A000969      | Review of the Management of the Federal Supply Service Donation Program in the Greater Southwest Region  |                               |                                |
| <b><i>FSS Contract Audits</i></b> |              |  |                               |                                |
| 10/06/00                          | A001030      | Preaward Audit of Multiple Award Schedule Contract: Thomson Professional & Regulatory, Inc., D.B.A. RIA, Extension to Contract Number GS-02F-0859G   |                               |                                |
| 11/28/00                          | A81808       | Postaward Audit of Multiple Award Schedule Contract: Gateway 2000, Contract Number GS-35F-3349D for the Period May 10, 1994 Through March 31, 1997   |                               | \$7,779,201                    |
| 12/21/00                          | A42160       | Postaward Audit of Multiple Award Schedule Contract: Storage Technology Corporation, Contract Number GS00K92AGS5574  |                               | \$1,064,389                    |
| 01/10/01                          | A001021      | Postaward Audit of Multiple Award Schedule Contract: Merant, Inc., for the Interim Period March 26, 1999 Through September 30, 2000, Contract Number GS-35F-0322J                            |                               | \$183,047                      |
| 01/10/01                          | A001021      | Postaward Audit of Multiple Award Schedule Contract and Industrial Funding Fee: Merant, Inc., for the Interim Period March 26, 1999 Through September 30, 2000, Contract Number GS-35F-0322J |                               | \$8,989                        |
| 01/22/01                          | A001075      | Interim Period Postaward Audit of Multiple Award Schedule Contract: Kimball International, Inc., Contract Number GS-29F-0177G  |                               |                                |
| 02/13/01                          | A010108      | Preaward Audit of Cost or Pricing Data: Usource, L.L.C., Solicitation Number TFTP-EJ-000871-B  |                               |                                |
| 02/20/01                          | A010114      | Preaward Audit of Cost or Pricing Data: Resolution Dynamics, Inc., Solicitation Number TFTP-MC-000874-B  |                               |                                |

## *Appendix II—Audit Report Register*

| Date of Report | Audit Number | Title  | Financial Recommendations     |                                |
|----------------|--------------|--|-------------------------------|--------------------------------|
|                |              |  | Funds to Be Put To Better Use | Questioned (Unsupported) Costs |
| 03/02/01       | A010099      | Preaward Audit of Multiple Award Schedule Contract: Security Engineered Machinery Company, Incorporated, Solicitation Number FCO-00-CORP-0000C |                               |                                |
| 03/27/01       | A010124      | Preaward Audit of Multiple Award Schedule Contract: Whitaker Brothers, Inc., Solicitation Number FCGE-C1-00-0001-B                             |                               |                                |
| 03/29/01       | A010169      | Preaward Audit of Cost Plus Fixed Fee IDIQ Proposal: RS Information Systems, Inc., Solicitation Number GSC-TFMGD-00-3006                       |                               |                                |
| 03/30/01       | A010073      | Preaward Audit of Multiple Award Schedule Contract: Canon U.S.A., Inc., Solicitation Number FCGE-C1-00-0001-B                                  |                               |                                |

### *FTS Internal Audits*

|          |         |  |  |  |
|----------|---------|--|--|--|
| 11/02/00 | A000960 | Audit of Federal Technology Service Information Technology Solutions Internal Controls                             |  |  |
| 11/17/00 | A001115 | Advisory Review of FTS' Proposed Procedure for Paying Invoices without Receiving Reports                           |  |  |
| 11/29/00 | A001031 | Review of Office of Information Security, Federal Technology Service   |  |  |
| 03/23/01 | A001031 | Review of Center for Information Security Services, Federal Technology Service                                     |  |  |
| 03/30/01 | A001097 | Audit of the Federal Technology Service's Be Customer Centric - Reduce Acquisition Cycle Times Performance Measure |  |  |

### *FTS Contract Audits*

|          |         |   |  |  |
|----------|---------|---|--|--|
| 11/16/00 | A010086 | Limited Postaward Audit of Billing Methodology: Richard Carson & Associates, Inc., Contract Number GS00T99ALD0211 |  |  |
|----------|---------|---|--|--|

## *Appendix II–Audit Report Register*

| Date of Report                        | Audit Number | Title   | Financial Recommendations     |                                |
|---------------------------------------|--------------|---|-------------------------------|--------------------------------|
|                                       |              |   | Funds to Be Put To Better Use | Questioned (Unsupported) Costs |
| <b><i>Other Internal Audits</i></b>   |              |   |                               |                                |
| 11/15/00                              | A010016      | Report on Limited Audit of the Fiscal Year 2000 Federal Managers' Financial Integrity Act Assurance Statements                    |                               |                                |
| 11/28/00                              | A001012      | PricewaterhouseCoopers LLP, Penetration Testing Summary Report, Fiscal Year 2000, Financial Statement Audit                       |                               |                                |
| 01/05/01                              | A000946      | Audit of GSA's Seat Management Implementation   |                               |                                |
| 01/26/01                              | A000986      | Review of GSA's Billing and Collection Processes for Federal Customers  |                               |                                |
| 02/08/01                              | A001012      | General Services Administration, Assessment of EDP Security Controls  |                               |                                |
| 02/14/01                              | A001097      | Report on Internal Controls Over Performance Measures   |                               |                                |
| 02/14/01                              | A001012      | Audit of the General Services Administration's Fiscal Years 2000 and 1999 Financial Statements                                    |                               |                                |
| 02/22/01                              | A010107      | Review of GSA's Activities Related to Cookies   |                               |                                |
| 03/07/01                              | A001013      | Advisory Review of General Services Administration's Annual Report  |                               |                                |
| 03/23/01                              | A001097      | Limited Audit of the Performance Measure: "Achieve 100% Accreditation of All Eligible Child Care Centers"                         |                               |                                |
| 03/30/01                              | A001012      | Review of Payroll Internal Controls - FY 2000   |                               |                                |
| <b><i>Non-GSA Internal Audits</i></b> |              |   |                               |                                |
| 01/18/01                              | A001012      | General Services Administration, Office of Inspector General's Report on Applying Agreed-Upon Procedures (Re: Loss Contingencies) |                               |                                |

## *Appendix II—Audit Report Register*

| Date of Report                        | Audit Number | Title  | Financial Recommendations     |                                |
|---------------------------------------|--------------|--|-------------------------------|--------------------------------|
|                                       |              |  | Funds to Be Put To Better Use | Questioned (Unsupported) Costs |
| 01/18/01                              | A001012      | General Services Administration, Office of Inspector General's Report on Applying Agreed-Upon Procedures (Re: Environmental Liabilities) |                               |                                |
| <b><i>Non-GSA Contract Audits</i></b> |              |  |                               |                                |
| 01/12/01                              | A010104      | Preaward Audit of Cost or Pricing Data: Shell Oil Company  |                               |                                |
| 02/05/01                              | A010119      | Preaward Audit of Cost or Pricing Data: Shell Oil Company  |                               |                                |

---

## ***Appendix III—Audit Reports over 12 Months Old with Final Action Pending***

---

Pursuant to Section 810, Prompt Resolution of Audit Recommendations, of the National Defense Authorization Act, (Public Law 104-106), 5 U.S.C. App. 3, § 5 note, this appendix identifies those audit reports

where final actions remain open 12 months after the report issuance date. The GSA Office of the Chief Financial Officer, Office of the Controller, furnished the following information.

*Audits with Management Decisions Made after February 10, 1996 for Which No Final Action Has Been Completed*

| <b>Date of Report</b>         | <b>Audit Number</b> | <b>Title</b>   |
|-------------------------------|---------------------|--|
| <b><i>Contract Audits</i></b> |                     |  |
| 09/20/96                      | A61534              | Preaward Audit of a Claim: Marino Construction Company, Contract Number GS05P90GBC0101   |
| 11/01/96                      | A21882              | Postaward Audit of Multiple Award Schedule Contract: Hamilton Sorter Company, Inc., Contract Number GS-00F-07065 for the Period November 14, 1988 Through September 30, 1991 |
| 11/01/96                      | A31851              | Postaward Audit of Multiple Award Schedule Contract: Hamilton Sorter Company, Inc., Contract Number GS-00F-02598 for the Period August 26, 1988 Through March 31, 1991       |
| 11/01/96                      | A31865              | Postaward Audit of Multiple Award Schedule Contract: Hamilton Sorter Company, Inc., Contract Number GS-00F-02046 for the Period December 4, 1987 Through September 30, 1990  |
| 12/17/96                      | A70606              | Postaward Audit of Travel Costs: Centel Federal Systems Corporation, Contract Number GS-00K-89AHD0007  |
| 01/10/97                      | A52159              | Postaward Audit of Multiple Award Schedule Contract: Austin Computer Systems, Inc., Contract Number GS-00K-91-AGS-5201   |
| 02/06/97                      | A70622              | Preaward Audit of Change Order Proposal: Turner Construction Company, Contract Number GS-02P-95-DTC-0014   |
| 03/21/97                      | A70632              | Preaward Audit of Change Order Proposal: Expert Electric, Inc., Contract Number GS-02P-94-CUC-0033(N)  |
| 03/24/97                      | A72434              | Audit of Real Estate Tax Adjustments: WRC Properties, Inc., Lease Number GS-09B-88163, Calendar Years 1990 Through 1996  |
| 04/24/97                      | A71212              | Preaward Audit of Cost and Pricing Proposal: The Logistics Company, Inc., Task Order Request GSC-TFGE-97-2002  |
| 06/06/97                      | A73619              | Preaward Audit of Cost or Pricing Data: Symbiont, Inc., RFP Number GSC-TFGD-97-1010  |

## *Appendix III—Audit Reports over 12 Months Old with Final Action Pending*

| Date of Report | Audit Number | Title   |
|----------------|--------------|---|
| 06/11/97       | A61827       | Postaward Audit of Multiple Award Schedule Contract: Alexander Manufacturing Company, Contract Number GS-07F-3956A for the Period February 1, 1992 Through October 31, 1995 |
| 06/16/97       | A70927       | Preaward Audit of Cost or Pricing Data: JIL Information Systems, Inc., Proposal No. GSC-TFGD-97-1012  |
| 06/24/97       | A70928       | Preaward Audit of Cost or Pricing Data: Criticom, Inc., Solicitation No. GSC-FGD-97-1014  |
| 06/27/97       | A71811       | Audit of Claim for Increased Costs, Miscellaneous Subcontractors to: Morse Diesel International, Inc., Contract Number GS06P94GYC0037                                       |
| 07/11/97       | A71803       | Audit of Claim for Increased Costs: Nicholson Construction Company, Contract Number GS06P94GYC0037  |
| 07/22/97       | A71804       | Audit of Claim for Increased Costs: Rodio/ICOS St. Louis Joint Venture, Subcontractor to Morse Diesel International, Inc., Contract Number GS06P94GYC0037                   |
| 07/31/97       | A71820       | Audit of Claim for Increased Costs: Morse Diesel International, Inc., Contract Number GS06P94GYC0037  |
| 08/05/97       | A73617       | Refund From The Committee For Purchase From People Who Are Blind Or Severely Disabled, Agreement Number GS-02F-61511  |
| 08/22/97       | A70646       | Preaward Audit of a Delay Claim: Beacon/Pro Con Joint Venture, Contract Number GS-02P-94-CUC-0070(N)  |
| 09/22/97       | A70649       | Preaward Audit of a Delay Claim: Consolidated Electric, Inc., Subcontractor to Beacon/Pro Con Joint Venture, Contract Number GS-02P-94-CUC-0070(N)                          |
| 09/24/97       | A71526       | Price Adjustments on Multiple Award Schedule Contract: Domore Corporation, Contract Number GS-00F-5232A for the Interim Period December 1, 1997 Through January 31, 2001    |
| 10/02/97       | A72478       | Audit of Claim for Increased Costs: Gonzales Construction Company, Inc., Contract Number GS-08P-95-JAC-0001   |
| 10/23/97       | A70655       | Preaward Audit of a Delay Claim: Denron Plumbing and HVAC, Inc., Subcontractor to Beacon/Pro Con Joint Venture, Contract Number GS-02P-94-CUC-0070(N)                       |
| 10/23/97       | A72486       | Audit of Claim for Increased Costs: Mountain Gravel & Construction Co., Subcontractor to Gonzales Construction Company, Inc., Contract Number GS-8P-95-JAC-0001             |

## ***Appendix III—Audit Reports over 12 Months Old with Final Action Pending***

| <b>Date of Report</b> | <b>Audit Number</b> | <b>Title</b>  |
|-----------------------|---------------------|---|
| 10/24/97              | A70660              | Preaward Audit of a Change Order Proposal: Beacon/Pro Con Joint Venture, Contract Number GS-02P-94-CUC-0070(N)  |
| 11/12/97              | A70656              | Preaward Audit of a Delay Claim: J.C. Higgins Corp., Subcontractor to Beacon/Pro Con Joint Venture, Contract Number GS-02P-94-CUC-0070(N)                         |
| 11/26/97              | A22536              | Postaward Audit of Multiple Award Schedule Contract: Ingres Corporation, Contract Number GS00K89AGS5589   |
| 11/26/97              | A32476              | Limited Audit of Government Billings: Ingres Corporation, Contract Number GS00K89AGS5589  |
| 12/10/97              | A81512              | Preaward Audit of a Claim for Increased Costs: Don-Lee, Inc., Subcontractor to D.L. Woods Construction Inc., Contract Number GS05P91GBC0057                       |
| 12/24/97              | A80602              | Preaward Audit of a Delay Claim: Dan Lepore and Sons, Inc., Subcontractor to Beacon/Pro Con Joint Venture, Contract Number GS-02P-94-CUC-0070(N)                  |
| 01/12/98              | A80604              | Preaward Audit of a Delay Claim: Able Finishing, Inc., Subcontractor to Beacon/Pro Con Joint Venture, Contract Number GS-02P-94-CUC-0070(N)                       |
| 01/12/98              | A80608              | Preaward Audit of a Delay Claim: Beacon/Pro Con Joint Venture, Contract Number GS-02P-94-CUC-0070(N)  |
| 02/05/98              | A80609              | Preaward Audit of a Delay Claim: The Woodworks Architectural Millwork, Inc., Subcontractor to Beacon/Pro Con Joint Venture, Contract Number GS-02P-94-CUC-0070(N) |
| 02/11/98              | A80607              | Preaward Audit of a Claim: Beacon/Pro Con Joint Venture, Contract Number GS-02P-94-CUC-0070(N)  |
| 03/19/98              | A81515              | Audit of Claim for Increased Costs: Herman B. Taylor Construction Company, Contract Number GS-07P-92-HUC-0017   |
| 04/13/98              | A80621              | Preaward Audit of a Claim: Beacon/Pro Con Joint Venture, Contract Number GS-02P-94-CUC-0070(N)  |
| 04/20/98              | A81528              | Audit of Real Estate Tax Adjustments: American National Bank, Trustee, Lease Number GS-05B-15448, Calendar Years 1994 Through 1996                                |
| 05/27/98              | A42146              | Postaward Audit of Multiple Award Schedule Contract: Haworth, Incorporated, Contract Number GS-00F-07010  |
| 06/08/98              | A80618              | Postaward Audit of Recoverable Costs: Six World Trade Center, New York, NY, Lease Number GS-02B-15370   |

## *Appendix III—Audit Reports over 12 Months Old with Final Action Pending*

| Date of Report | Audit Number | Title  |
|----------------|--------------|--|
| 06/17/98       | A82441       | Preaward Audit of a Claim for Increased Costs: Morse Diesel International, Inc., Contract Number GS-09P-95-KTC-0010  |
| 07/17/98       | A60934       | Postaward Audit of Multiple Award Schedule Contract: Interface Flooring Systems, Inc., Contract Number GS-00F-0002A for the Interim Period October 8, 1992 Through February 28, 1997     |
| 08/12/98       | A82451       | Preaward Audit of a Claim for Increased Costs: Thermal Management, Inc., Contract Number GS05P95GBC0004  |
| 08/12/98       | A82452       | Audit of Termination Settlement Proposal: Thermal Management, Inc., Contract Number GS05P95GBC0004   |
| 09/04/98       | A990302      | Postaward Audit of Multiple Award Schedule Contract: Westinghouse Furniture Systems, Contract Number GS-00F-76574  |
| 09/22/98       | A80931       | Preaward Review of Multiple Award Schedule Contract For The Extension Period April 1, 1999 Through March 31, 2004: Computer Associates International, Inc., Contract Number GS-35F-5169H |
| 09/24/98       | A80934       | Preaward Audit of Multiple Award Schedule Contract: Simple Green, a Division of Sunshine Makers, Inc., Solicitation Number TFTP-97-SC-7906B  |
| 09/24/98       | A82456       | Audit of Termination Settlement Proposal: Witherington Construction Corporation, Contract Number GS-07P-95-HUC-0068  |
| 10/13/98       | A80636       | Preaward Audit of a Claim: Structural Preservation Systems, Inc., Contract Number GS-02P-96-DTC-0033   |
| 10/20/98       | A80639       | Postaward Audit of Multiple Award Schedule Contract: Photon Technology International, Inc., Contract Number GS-24F-1140B   |
| 10/20/98       | A80649       | Preaward Audit of Architect and Engineering Services Contract: Gwathmey Siegel & Assoc. Architects, LLC, Solicitation Number GS-02P-98-DTC-0059(N)                                       |
| 10/22/98       | A80935       | Preaward Audit of Architect and Engineering Services Contract: Ove Arup & Partners, Contract Number GS-02P-98-DTC-0059(N)  |
| 10/27/98       | A51568       | Postaward Audit of Multiple Award Schedule Contract: Liebert Corporation, Contract Number GS-07F-3779A   |
| 10/27/98       | A51542       | Postaward Audit of Multiple Award Schedule Contract: Liebert Corporation, Contract Number GS00F06964   |
| 11/13/98       | A82471       | Preaward Audit of a Claim for Increased Costs: Hensel Phelps Construction Company, Contract Number GS-08P-96-JFC-0006  |

## *Appendix III—Audit Reports over 12 Months Old with Final Action Pending*

| <b>Date of Report</b> | <b>Audit Number</b> | <b>Title</b>  |
|-----------------------|---------------------|---|
| 11/16/98              | A80646              | Preaward Audit of a Claim: Beacon/Pro Con Joint Venture, Contract Number GS-02P-94-CUC-0070(N)  |
| 12/15/98              | A82472              | Preaward Audit of a Claim for Increased Costs: Trautman & Shreve, Inc., Subcontractor to Hensel Phelps Construction Company, Contract Number GS-08P-96-JFC-0006     |
| 01/05/99              | A995101             | Preaward Audit of Claim for Increased Costs: Program and Construction Management Group, Contract Number GS-11P-94MKC-0019   |
| 01/21/99              | A995123             | Limited Review of Claimed Incurred Costs: Linpro New York Realty, Inc., 290 Broadway Retail Space   |
| 01/29/99              | A995106             | Postaward Audit of Overhead Rate: Turner Construction Company, Contract Number GS-05P-94GBC-0051  |
| 02/05/99              | A995113             | Preaward Audit of Supplemental Architect and Engineering Services Contract: Van Deusen & Associates, Solicitation Number GS-02P-98-PLD-0029(N)                      |
| 02/10/99              | A995158             | Preaward Audit of Architect and Engineering Services Contract: H + G Architects, Solicitation Number GS-02P-98-PLD-0015   |
| 02/17/99              | A995100             | Preaward Audit of a Claim: Chereco Co., Inc., Subcontractor to TGMI/Contractors Inc., Contract Number GS-03P-96-DXC-0021  |
| 03/02/99              | A995139             | Preaward Audit of a Claim: Stromberg Metal Works, Inc., Subcontractor to W.M. Schlosser Company, Inc., Contract Number GS-03P-92-DXC-0021                           |
| 03/11/99              | A995133             | Preaward Audit of Multiple Award Schedule Contract for the Extension Period April 1, 1999 Through September 30, 2002: IBM Corporation, Contract Number GS-35F-4984H |
| 03/19/99              | A995124             | Audit of Claim for Increased Costs: Dawson Building Contractors, Inc., Contract Number GS-04P-95-EXC-0046   |
| 03/30/99              | A995150             | Preaward Audit of Supplemental Architect and Engineering Services Contract: Ammann & Whitney Consulting Engineers, P.C., Solicitation Number GS-02P-98-PLD-0015(N)  |
| 04/02/99              | A995182             | Preaward Audit of Architect and Engineering Services Contract: Staunton Chow Engineers, P.C., Solicitation Number GS-02P-98-PLD-0015(N)                             |
| 04/30/99              | A995176             | Preaward Audit of a Claim: Honeywell, Inc., Subcontractor to Reliable Contracting, Inc., Contract Number GS-02P-91-CUC-0045(N)                                      |

## *Appendix III—Audit Reports over 12 Months Old with Final Action Pending*

| Date of Report | Audit Number | Title  |
|----------------|--------------|--|
| 05/05/99       | A995151      | Preaward Audit of Supplemental Architect and Engineering Services Contract: Wank Adams Slavin Associates, Solicitation Number GS-02P-98-PLD-0015(N)                            |
| 05/10/99       | A995207      | Audit of Recoverable Costs - FY 1997: Six World Trade Center, New York, N.Y., Lease Number GS-02B-15370  |
| 06/08/99       | A995192      | Limited Postaward Audit of Multiple Award Schedule Contract for the Period April 1, 1997 Through February 28, 1999: Danka Office Imaging Company, Contract Number GS-26F-1018B |
| 06/15/99       | A42113       | Postaward Audit of Multiple Award Schedule Contract: Herman Miller, Inc., Contract Number GS-00F-07000   |
| 06/15/99       | A995171      | Audit of Incurred Costs: Niagara Mohawk Power Corporation, Contract Numbers EMN-1999-MO-2032 & EMN-1999-MO-2036  |
| 06/15/99       | A995206      | Audit of Recoverable Costs - FY 1995: Six World Trade Center, New York, N.Y., Lease Number GS-02B-15370  |
| 06/18/99       | A995220      | Audit of Claim for Increased Costs: PM Realty Group, Ltd., Contract Number GS05P96GAC0187  |
| 06/22/99       | A995164      | Preaward Audit of Multiple Award Schedule Contract: Compaq Computer Corporation, Extension to Contract Number GS-35F-4544G   |
| 06/24/99       | A995231      | Audit of Small Business Subcontracting Plan: Rael Automatic Sprinkler Company, Contract Number GS-02P-95-DTC-0041(N)   |
| 07/07/99       | A995249      | Audit of Small Business Subcontracting Plan: L. Martone and Sons, Inc., Contract Number GS-02P-95-DTC-0041(N)  |
| 07/07/99       | A95209       | Audit of Claim for Increased Costs: The Spector Group, Contract Number GS-02P-92CUC0029(N)   |
| 07/12/99       | A995247      | Preaward Audit of Architect and Engineering Services Contract: RTKL Associates, Inc., Solicitation Number GS-07P-99-UTC-0002   |
| 07/30/99       | A995149      | Audit of Incurred Costs: Northeast Utilities Service Company, Contract Numbers EMN-1999-MO-2032 & EMN-1999-MO-2036   |
| 07/30/99       | A995173      | Audit of Incurred Costs: Duke Engineering & Services, Contract Numbers EMN-1999-MO-2032 & EMN-1999-MO-2036   |
| 08/12/99       | A995215      | Audit of Incurred Costs: KeySpan Energy, Contract Numbers EMN-1999-MO-2032 & EMN-1999-MO-2036  |

## *Appendix III—Audit Reports over 12 Months Old with Final Action Pending*

| Date of Report | Audit Number | Title   |
|----------------|--------------|---|
| 09/09/99       | A995283      | Preaward Review of Multiple Award Schedule Contract: National Education Training Group, Inc., Contract Number GS-02B-22885  |
| 09/15/99       | A52534       | Postaward Audit of Multiple Award Schedule Contract: Intermec Corporation, Contract Number GS00K91AGS5288   |
| 09/15/99       | A52565       | Postaward Audit of Multiple Award Schedule Contract: Intermec Corporation, Contract Number GS00K91AGS5288 (PS01)  |
| 09/15/99       | A52566       | Postaward Audit of Multiple Award Schedule Contract: Intermec Corporation, Contract Number GS00K91AGS5288 (PS02)  |
| 09/21/99       | A995316      | Limited Scope Postaward Audit of Contract Billings: Stan Schwartz Associates, Inc. dba Skyline Mills, Contract Number GS-03F-6018D                                  |
| 09/23/99       | A995296      | Preaward Audit of Multiple Award Schedule Contract: TCT Technical Training, Inc., Contract Number GS-02F-9308C for the Period October 1, 1999 to September 30, 2004 |
| 09/29/99       | A995265      | Audit of Claim for Increased Costs: Marino Construction Company, Inc., Contract Number GS05P90GBC0101, Phase II   |
| 09/30/99       | A995285      | Audit of Claim for Increased Costs: Marino Construction Company, Inc., Contract Number GS05P90GBC0213, Phase III  |
| 10/04/99       | A995275      | Preaward Audit of Change Order Proposal to Contract Number GS-02P93CUC0071 for the Final Phase of the African Burial Ground Project, Howard University              |
| 10/12/99       | A995282      | Preaward Audit of Cost or Pricing Data: Ross Barney + Jankowski, Inc., Solicitation Number GS06P99GZC0010   |
| 10/13/99       | A995262      | Preaward Audit of a Claim: Metropolitan Steel Industries, Inc., Subcontractor to Turner Construction Company, Contract GS-02P-95-DTC-0014(N)                        |
| 10/13/99       | A995313      | Preaward Audit of Supplemental Architect and Engineering Contract: Liollo Associates, Inc., Solicitation Number GS-04P-99-RDD-0005                                  |
| 10/22/99       | A995298      | Postaward Audit of Multiple Award Schedule Contract: Classic Medallics, Inc., Contract Numbers GS-07F-8451C and GS-07F-9862H  |
| 10/26/99       | A995278      | Preaward Audit of a Claim: Midlantic Erectors, Inc., Subcontractor to Metropolitan Steel Industries, Inc., Contract Number GS-02P-95-DTC-0014(N)                    |
| 10/28/99       | A995290      | Audit of Termination Settlement Proposal: HBS National Corporation, Contract Number GS06P97GXC0020  |

---

## *Appendix III—Audit Reports over 12 Months Old with Final Action Pending*

---

| <b>Date of Report</b> | <b>Audit Number</b> | <b>Title</b>   |
|-----------------------|---------------------|--|
| 10/29/99              | A995315             | Preaward Audit of Cost or Pricing Data: PerformTech, Inc., Solicitation Number 2FYG-JI-94-0004-B4  |
| 11/03/99              | A000806             | Audit of Termination Claim: AT&T Communications, Contract Number GS-00K89AHD0008   |
| 11/04/99              | A995272             | Preaward Audit of a Claim: Metropolitan Steel Industries, Inc., Subcontractor to Turner Construction Company, Contract Number GS-02P-95-DTC-0014(N)                                      |
| 11/10/99              | A995271             | Preaward Audit of Architect and Engineering Services Contract: HLW International LLP, Contract Number GS-02P-93-CUC-0062   |
| 11/29/99              | A995304             | Preaward Audit of Multiple Award Schedule Contract for the Extension Period October 1, 1999 Through September 30, 2004: Coastal Video Communications Corp., Contract Number GS-02F-9309C |
| 11/30/99              | A995289             | Preaward Audit of Architect and Engineering Services Contract: Accu-Cost Construction Consultants, Inc., Subcontractor to HLW International LLP, Contract Number GS-02P-93-CUC-0062      |
| 12/06/99              | A000852             | Preaward Audit of Architect and Engineering Services Proposal: DLR Group, Solicitation Number GS-10P-99-LTC-0006   |
| 12/08/99              | A995330             | Preaward Audit of Multiple Award Schedule Contract: Caswell International Corporation, Contract Number GS-02F-0434D  |
| 12/09/99              | A000838             | Limited Review of Rental Rates: Newark Center Building Company, Lease Number GS-02B-22847  |
| 12/13/99              | A995286             | Preaward Audit of Cost or Pricing Data: Hampshire College, Subcontractor to Howard University, Contract Number GS-02P-93-CUC-0071  |
| 12/16/99              | A000823             | Preaward Audit of Cost or Pricing Data: Berkebile, Nelson, Immenschuh, McDowell Incorporated, Solicitation Number GS06P99GYC0008   |
| 01/07/00              | A000821             | Preaward Audit of the Extension of Multiple Award Schedule Contract Number GS-02F-1407H: Development Dimensions International, Inc.  |
| 01/11/00              | A995325             | Preaward Audit of a Claim: Standard Refrigeration Co., Inc., Subcontractor to Trataros Construction, Inc., Contract Number GS-02P-96-DTC-0033  |
| 01/11/00              | A000819             | Preaward Audit of Architect and Engineering Services Contract: Gordon H. Smith Corporation, Subcontractor to HLW International LLP, Contract Number GS-02P-93-CUC-0062                   |
| 01/20/00              | A000816             | Audit of Cost or Pricing Data: DHP Systems, Inc., Contract Number GS06P99GZC0312   |

## *Appendix III—Audit Reports over 12 Months Old with Final Action Pending*

| Date of Report | Audit Number | Title   |
|----------------|--------------|---|
| 02/03/00       | A000920      | Preaward Audit of Multiple Award Schedule Contract: Sales and Management Training, Inc., Contract Number GS-02F-9319C   |
| 02/04/00       | A000930      | Preaward Audit of Change Order Proposal: NCS/ICS Joint Venture, Contract Number GS06P99GZC0302  |
| 02/08/00       | A995167      | Price Adjustments on Multiple Award Schedule Contract: National Education Training Group, Inc., Contract Number GS-02F-0429D for the Interim Period March 1, 2000 Through March 31, 2000      |
| 02/15/00       | A40910       | Postaward Audit of Multiple Award Schedule Contract: McNaughton Book Service, Contract Number GS-02F-52166 for the Period February 24, 1989 to July 31, 1992                                  |
| 02/17/00       | A000923      | Preaward Audit of Multiple Award Schedule Contract: Shamrock Scientific Specialty Systems, Inc., Contract Number GS-14F-9732C   |
| 02/18/00       | A000799      | Postaward Audit of Cost or Pricing Data: Montgomery KONE, Inc., Contract Number GS06P99GZC0306  |
| 02/23/00       | A000937      | Audit of Termination Claim: CJP Contractors, Inc., Contract Number GS-11P93MKC0081  |
| 03/02/00       | A000934      | Preaward Audit of Multiple Award Schedule Contract: TimeMed Labeling Systems, Inc., Contract Number GS-14F-0150D  |
| 03/06/00       | A000948      | Preaward Audit of Multiple Award Schedule Contract: 3M Company, Contract Number GS-14F-0161D  |
| 03/06/00       | A000963      | Preaward Audit of a Claim: Trataros Construction, Inc., Contract Number GS-02P-96-DTC-0033  |
| 03/09/00       | A000911      | Preaward Audit of Multiple Award Schedule Contract for the Extension Period February 29, 2000 Through February 28, 2005: Adams Marketing Associates, Inc., Contract Number GS-14F-9734C       |
| 03/10/00       | A000936      | Preaward Audit of Multiple Award Schedule Contract for the Extension Period February 29, 2000 Through February 28, 2005: George W. Allen Co., Inc., Contract Number GS-14F-0177D              |
| 03/20/00       | A000959      | Preaward Audit of Change Order Proposal: Sachs Electric Company, Contract Number GS06P99GZC0300   |
| 03/29/00       | A81830       | Postaward Audit of Standardization and Control of Industrial-Quality Tools Contract: Wright Tool Company, Contract Number GS-00F-14609 for the Period March 8, 1991 Through February 29, 1996 |

---

## *Appendix III—Audit Reports over 12 Months Old with Final Action Pending*

---

| <b>Date of Report</b> | <b>Audit Number</b> | <b>Title</b>   |
|-----------------------|---------------------|--|
| 03/29/00              | A995122             | Postaward Audit of Standardization and Control of Industrial-Quality Tools Contract: Wright Tool Company, Contract Number GS-00F-14609 for the Interim Period March 1, 1996 Through April 30, 1998 |
| 03/30/00              | A000804             | Preaward Audit of Contract Number GFS-22F-97501: Wright Express Corporation  |

## *Appendix III—Audit Reports over 12 Months Old with Final Action Pending*

| Date of Report                | Audit Number | Title  | Projected Final Action Date |
|-------------------------------|--------------|--|-----------------------------|
| <b><i>Internal Audits</i></b> |              |  |                             |
| 03/29/96                      | A42720       | Audit of Accounting and Billing Controls Over the Public Buildings Service, National Capital Region's Reimbursable Work Authorizations | 11/15/01                    |
| 12/02/96                      | A63019       | Audit of the PAPCAP Price Adjustments  | 04/15/01                    |
| 03/26/97                      | A61247       | Review of the Public Buildings Service Debarment Program   | 05/15/01                    |
| 07/11/97                      | A60645       | Audit of the Federal Protective Service's Criminal Investigation Program   | 04/15/01                    |
| 01/30/98                      | A72443       | Audit of the Megacenter Program, Federal Protective Service, Public Buildings Service  | 07/15/01                    |
| 03/30/98                      | A83007       | Follow-up Review of the Contract Workload Management   | 08/15/01                    |
| 09/14/98                      | A70642       | Audit of the Federal Protective Service's Program for Upgrading Security at Federal Facilities   | 09/15/01                    |
| 09/24/99                      | A83602       | GSA's Information Systems Security Has Not Kept Pace With Increasing Internet and Intranet Risks                                       | 07/15/01                    |
| 09/30/98                      | A72705       | Arthur Andersen LLP, Fiscal Year 1997 Comments and Suggestions for Consideration (Management letter)                                   | 04/15/01                    |
| 12/01/98                      | A80321       | Audit of the Availability of Federal Building Design Plans   | 05/15/01                    |
| 03/24/99                      | A995025      | Audit of Security Measures for New and Renovated Federal Facilities  | 01/15/02                    |
| 07/15/99                      | A82706       | PricewaterhouseCoopers LLP Management Letter, Fiscal Year 1998 Financial Statement Audit   | 04/15/02                    |
| 09/28/99                      | A995021      | Audit of Management Controls for Non-Recurring Reimbursable Work Authorizations  | 01/15/02                    |
| 09/30/99                      | A995016      | Security Weaknesses Place GSA's Local Area Networks at Undue Risk  | 07/15/01                    |
| 01/28/00                      | A995162      | Review of Controls over Federal Supply Service Payments  | 05/15/01                    |
| 02/16/00                      | A995196      | Audit of PBS's Environmental Management Program  | 10/15/01                    |

---

## *Appendix III—Audit Reports over 12 Months Old with Final Action Pending*

---

| <b>Date of Report</b> | <b>Audit Number</b> | <b>Title</b>   | <b>Projected Final Action Date</b> |
|-----------------------|---------------------|--|------------------------------------|
| 03/28/00              | A995175             | Audit of the Federal Protective Service's Contract Guard Program   | 05/15/01                           |
| 03/31/00              | A995010             | PBS Needs to Complete STAR Development and Implement Management and System Controls to Fully Realize Improved Capabilities | 11/15/01                           |

## Appendix IV—Delinquent Debts

The GSA Office of the Chief Financial Officer provided the following information.

### **GSA Efforts to Improve Debt Collection**

During the period October 1, 2000 through March 31, 2001, GSA efforts to improve debt collection and reduce the amount of debt written off as uncollectible focused on upgrading the collection function and enhancing debt management. These activities included the following:

- From October 1, 2000 through March 31, 2001, GSA Finance Centers referred over \$1 million of delinquent non-Federal claims to the U.S. Department of the Treasury (Treasury) for cross-servicing collection activities. FY 2001 collections on these claims, to date, exceed \$2.4 million. Administrative offsets have resulted in an additional collection of \$1 million. GSA also collects non-Federal claims using Pre-Authorized Debits (PADs). From October 1, 2000 to March 31, 2001, 14 PADs totaling \$5,802 were issued.
- Persistent claims coordination continues to strengthen the Agency's claims collection efforts. The GSA Fleet Management Center and Heartland Finance Center have participated in cross-training efforts in order to: enhance communication and understanding, share ideas about improving collections, and reduce the number and amount of vehicle accident claims written off.
- Meetings were conducted with the District of Columbia (DC) to update and issue new customer account numbers. This improved GSA's ability to identify officials and funds necessary to reimburse GSA. These efforts reduced outstanding DC Government delinquencies by approximately \$5 million, with promises to pay off another \$7 million by the end of March 2001.
- Escalated communications with the Defense Finance and Accounting Service were conducted to coordinate better communication, procedures, and cooperation, especially on higher dollar delinquencies for military accounts. This has provided an opportunity to exchange information leading to reduced delinquent account balances and improved customer service.
- Persistent efforts resulted in the successful collection of approximately \$873,000 from the Government of American Samoa that was delinquent for over 2 years.
- Efforts continue to enhance the Accounts Receivable Claims System and the Billing Accounts Receivable Tracking system, making them better tools for collection technicians and enabling them to provide better service to their customers.

### **Non-Federal Accounts Receivable**

|   | <b>As of<br/>October 1, 2000</b> | <b>As of<br/>March 31, 2001</b> | <b>Difference</b> |
|---|----------------------------------|---------------------------------|-------------------|
| Total Amounts Due GSA   | \$22,326,869                     | \$20,559,020                    | (\$1,767,849)     |
| Amount Delinquent   | \$13,504,312                     | \$12,249,865                    | (\$1,254,447)     |
| Total Amount Written Off as Uncollectible Between 10/1/00 and 3/31/01 | \$232,137                        |                                 |                   |

## Appendix V—Reporting Requirements

The table below cross-references the reporting requirements prescribed by the Inspector General Act of 1978, as amended, to the specific pages where they are addressed. The information requested by the

Congress in Senate Report No. 96-829 relative to the 1980 Supplemental Appropriations and Rescission Bill and the National Defense Authorization Act is also cross-referenced to the appropriate page of the report.

| Requirement  | Page      |
|--|-----------|
| <b>Inspector General Act</b>   |           |
| Section 4(a)(2) - Review of Legislation and Regulations . . . . .  | 35        |
| Section 5(a)(1) - Significant Problems, Abuses, and Deficiencies. . . . .  | 2, 18     |
| Section 5(a)(2) - Recommendations with Respect to Significant Problems, Abuses, and Deficiencies . . . . .                 | 2, 18     |
| Section 5(a)(3) - Prior Recommendations Not Yet Implemented . . . . .  | 45        |
| Section 5(a)(4) - Matters Referred to Prosecutive Authorities. . . . .   | 41        |
| Sections 5(a)(5) and 6(b)(2) - Summary of Instances Where Information Was Refused. . . . .                                 | None      |
| Section 5(a)(6) - List of Audit Reports. . . . .   | 48        |
| Section 5(a)(7) - Summary of Each Particularly Significant Report. . . . .   | 2, 18     |
| Section 5(a)(8) - Statistical Tables on Management Decisions on Questioned Costs . . . . .                                 | 40        |
| Section 5(a)(9) - Statistical Tables on Management Decisions on Recommendations That Funds Be Put to Better Use . . . . .  | 39        |
| Section 5(a)(10) - Summary of Each Audit Report over 6 Months Old for Which No Management Decision Has Been Made . . . . . | None      |
| Section 5(a)(11) - Description and Explanation for Any Significant Revised Management Decision . . . . .                   | None      |
| Section 5(a)(12) - Information on Any Significant Management Decisions with Which the Inspector General Disagrees. . . . . | None      |
| <b>Senate Report No. 96-829</b>  |           |
| Resolution of Audits . . . . .   | 38        |
| Delinquent Debts . . . . .   | 73        |
| <b>National Defense Authorization Act, Public Law 104-106, 5 U.S.C. App. 3, § 5 note . . . . .</b>                         | <b>61</b> |

---

## *Notes*

---

---

## *Notes*

---